debtor in satisfaction of his judgment. The property was exempt from execution, and the debtor recovered damages against the creditor in trespass. He later moved to have the judgment against him entered as satisfied. *Held*, that the sale satisfies the judgment. *Johnson* v. *Motlow*, 47 So. 568 (Ala.).

If, by reason of any defects in the execution or proceedings thereon, no title passes by a judgment sale, the satisfaction is set aside and the creditor may still enforce his original judgment. *Townsend* v. *Smith*, 20 Tex. 465. But if the sale fails to pass any title because the debtor has no title to the property sold, it has been held that the judgment is irrevocably satisfied. *Vattier* v. *Lytle's Executors*, 6 Oh. 478; *Halcombe* v. *Loudermilk*, 48 N. C. 491. Other courts have held that in these circumstances the satisfaction should be vacated, and the creditor allowed to recover on his first judgment. *Adams* v. *Smith*, 5 Cow. (N. Y.) 280; *Cowles* v. *Bacon*, 21 Conn. 451. The latter view seems to be the better; for a proceeding which transfers no legal title and deprives the debtor of nothing, should not operate in satisfaction of a judgment against him. The situation in the principal case is similar. The property which formed the subject of the sale being exempt from execution, the creditor derives no real benefit from the sale. It is therefore submitted that such a sale should not be regarded as satisfying the judgment. *Piper* v. *Elwood*, 4 Den. (N. Y.) 165.

LANDLORD AND TENANT — COVENANTS IN LEASES — WHETHER COVENANT INDIRECTLY AFFECTING VALUE RUNS WITH LAND. — A lease from A to B contained a proviso for reëntry in case of breach of B's covenant to repair. In making a sublease of part of the premises to C, B covenanted that he would repair the part of the premises retained. The defendant, B's assignee, failed to repair, whereupon A reëntered and ejected the plaintiff, C's assignee. *Held*, that B's covenant to C did not run with the land sublet so as to give C's assignee a right of action. *Dewar* v. *Goodman*, 25 T. L. R. 137 (Eng., H. of L., Dec. 3, 1908).

This decision affirms the decision of the lower court, commented upon in 20 HARV. L. REV. 577.

LICENSES — REVOCATION AFTER LICENSEE HAS ACTED ON PAROL LICENSE AND INCURRED EXPENSE. — B was given a parol license to erect a telephone line across A's land. B thereupon incurred expense, acting on the license. *Held*, that the license is revocable. *Yeager* v. *Tuning*, 6 Oh. L. Rep. 94 (Oh., Sup. Ct., Dec. 1, 1908).

To hold the license irrevocable would violate the Statute of Frauds unless it can be justified by the doctrine of equitable estoppel. See 13 HARV. L. REV. 54. But a license in itself does not involve a representation that it will not be revoked. See *Babcock* v. *Utter*, 1 Abb. Dec. (N. Y.) 27, 60. The only plausible basis for estoppel here, therefore, lies in extending the equitable doctrine of part performance. *Potter* v. *Jacobs*, 111 Mass. 32. See 14 HARV. L. REV. 64. But this doctrine is contrary to the spirit of the Statute of Frauds and therefore has been confined strictly to cases where the terms of the contract are clear. *Phillips* v. *Thompson*, 1 Johns. Ch. (N. Y.) 131, 149; *Allen* v. *Webb*, 64 Ill. 342. Where a mere license is given there is no express agreement to grant an easement, and it is by no means certain that the parties so intend. To imply such an agreement and then enforce it on the doctrine of part performance, is an inexcusable extension of that much doubted doctrine. If the Statute of Frauds is a wise enactment, the true equity lies in following it, not in evading it by converting a parol license into an easement.

MORTGAGES — PRIORITIES — PURCHASE MONEY MORTGAGE AND JUDGMENT LIEN. — A executed a deed of land to B, who simultaneously executed a security deed to C for part of the purchase price, which C paid over to A. The deeds were duly recorded. There was a prior recorded judgment against B. *Held*, that the mortgage is superior to the judgment lien. *Protestant Episcopal Church* v. *Lowe*, 63 S. E. 136 (Ga., Sup. Ct.).

A purchase money mortgage to the vendor executed simultaneously with his

deed of the land has priority over a previously recorded judgment lien against the vendee. *Scott, Carhart & Co.* v. *Warren*, 21 Ga. 408. Likewise it is superior to a mechanic's lien and even to a prior recorded mortgage for part of the purchase price. *Clark* v. *Butler*, 32 N. J. Eq. 664; *Rogers* v. *Tucker*, 94 Mo. 346. And the right of dower and homestead rights are subject to such mortgage. *Mayburry* v. *Brien*, 15 Pet. (U. S.) 21 ; *Roby* v. *Bismarck Natl. Bank*, 4 N. D. 156. This rule of priority has been extended to cases where the mortgage is to a third party. *Haywood* v. *Nooney*, 3 Barb. (N. Y.) 643. Nor does it matter that the mortgage is for a part only of the purchase price. *Courson* v. *Walker*, 94 Ga. 175. The theory usually advanced by the courts, that the liens cannot attach to such an instantaneous seisin, seems a fiction. For the rule applies even though there is an interval between the deeds, provided they all constitute one transaction. *Stewart* v. *Smith*, 36 Minn. 82. And no priority is given a mortgage simultaneously executed to secure debts other than the purchase money. *Van Loben Sels* v. *Bunnell* 120 Cal. 680. The true theory would seem to be that, owing to the vendor's equity, the vendee is at no time beneficially seised of the land. See *N. J. Building, etc., Co.* v. *Bachelor*, 54 N. J. Eq. 600.

MUNICIPAL CORPORATIONS — ACTIONS BY AND AGAINST MUNICIPAL CORPORATIONS — CITY IN MORE THAN ONE COUNTY. — The New York Code makes jurisdiction over domestic corporations dependent upon residence. *Held*, that New York City, whose principal offices are in New York County, is not subject to suit in the Kings County courts. *Maisch* v. *City of New York*, 40 N. Y. L. J. 1097 (N. Y., Ct. App., Dec. 1, 1908).

It is generally held that a city may, even in transitory actions, be sued only in the county that includes it. *Oil City* v. *McAboy*, 74 Pa. 249. This rule may rest on the principle either that a city should be sued at its place or places of residence, or that it should be subject to suit in one place only. The latter reasoning would clearly justify the holding in the principal case. But granting that residence is the basis of the rule, it seems that the same result is reached. For it has been held that a city in several counties is a resident of that only which contains its principal offices. *Fostoria* v. *Fox*, 60 Oh. St. 340. In many jurisdictions a railroad is, indeed, subjected to suit as a resident in every county traversed. *Baldwin* v. *Mississippi, etc., R. R. Co.*, 5 Clarke (Ia.) 518. *Contra, Thorn* v. *Central R. R. Co.*, 26 N. J. L. 121. But practical reasons of convenience would seem to make such cases distinguishable from the one under consideration. At any rate, as the New York Code defines a corporation's residence as its principal place of business, the result in the present case is inevitable.

MUNICIPAL CORPORATIONS — TERRITORIAL LIMITS AND SUBDIVISIONS — POWER OF LEGISLATURE TO ANNEX TERRITORY. — An act of the state legislature enlarged the limits of a city without the consent of the owners of the annexed territory, thereby subjecting the land to the burden of a previously incurred indebtedness. An owner sought to restrain the city from collecting taxes on the annexed territory. *Held*, that an injunction will not issue. *Lutterloh* v. *City of Fayetteville*, 62 S. E. 759 (N. C.).

The creation of municipal corporations or the extension of their boundaries is a legislative act, and, as such, is not subject to review by the courts unless some constitutional privilege is violated. *City of Galesburg* v. *Hawkinson*, 75 Ill. 152. When the power of taxation, usually delegated to the municipality, imposes a burden on land, which from its use or situation does not receive any benefit, some courts have intervened. Such taxation is held a deprivation of property without due process of law. *Vestal* v. *City of Little Rock*, 54 Ark. 321. And under territorial jurisdiction it is considered a taking of property for public use without just compensation. *People* v. *Daniels*, 6 Utah 288. But the weight of authority is against this view. *Bailey* v. *Manasquan*, 53 N. J. L. 162. Taxation is not confiscation, even though the burden is not generally uniform; and methods of taxation fixed by the legislature cannot be rearranged